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August 28, 2006

The Honorable Chairman and Members of
the Hawaii Public Utilities Commission
Kekuanaoa Building
465 South King Street
Honolulu, Hawaii 96813

Dear Commissioners:

Subject: Docket No. 04-0113
HECO 2006 Test Year Rate Case
Amended and Restated Stipulation

On August 7, 2006, Hawaiian Electric Company, Inc., ("HECO"), the Division of Consumer Advocacy ("Consumer Advocate") and the Department of Defense ("DOD") (collectively, "the Parties") submitted an Amended and Restated Stipulation for the Commission's review and approval. The filing included a facsimile of the DOD's signature page. Enclosed is the original signature page to the Amended and Restated Stipulation, which was signed by DOD and postmarked on August 7, 2006.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Enclosure

cc: Division of Consumer Advocacy
Department of Defense

PUBLIC UTILITIES
COMMISSION

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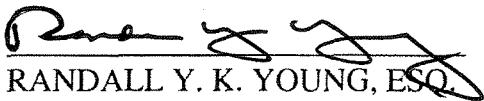
may withdraw from this Amended and Restated Stipulation. The Parties agree that if the Commission wishes to address in this proceeding the ECAC issues specified in Act 162, the Parties will fully cooperate in that inquiry.

8. This Amended and Restated Stipulation may be executed by the Parties in counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same instrument. The Parties may execute this Amended and Restated Stipulation by facsimile for initial submission to the Commission to be followed by the filing of originals of said facsimile pages.

DATED: Honolulu, Hawaii, _____.

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